

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 2: PETITIONS FOR REASSESSMENT OF STATE-ASSESSED PROPERTY AND PRIVATE RAILROAD CARS

Subarticle 4: Timeliness, Acceptance, and Dismissal of Petitions

5324.8. DISMISSAL OF PETITION.

(a) A petition will be dismissed if:

- (1) The petition is not timely; or
- (2) The petitioner fails to timely cure the defects in an invalid or incomplete petition.

(b) The Chief of Board Proceedings will send written notice of the dismissal and supporting reasons therefore to the petitioner.

Note: Authority cited: Government Code section 15606; Revenue and Taxation Code section 11651.

Reference: Revenue and Taxation Code sections 733, 746, 759, 11338.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).